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February 26, 2014

FEDERAL EXPRESS AND E-MAIL

Marvin Benton
Assistant Regional Counsel
United States Environmental Protection Agency
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Lance Nixon
Superfund Cost Recovery Enforcement Officer
United States Environmental Protection Agency
Region 6
1445 Ross Avenue, Suite 1200
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Re: Cedar Chemical Superfund Site, Helena/W. Helena, Arkansas
Taft Client: Helena Chemical Company
Response to EPA's December 30, 2013 Notice Letter

Dear Messrs. Benton and Nixon:

I write on behalf of our client, Helena Chemical Company ("Helena"), in response to EPA's December 30, 2013 Notice Letter for the Cedar Chemical Site in Helena/W. Helena, AR.

Helena is willing to negotiate with EPA regarding a remedial investigation/feasibility study for the Cedar Chemical Site. As you know, Helena has already demonstrated its willingness to cooperate with environmental regulators by working with ExxonMobil to perform a prior remedial investigation/feasibility study at the Cedar Chemical Site.

My co-counsel representing Helena in this matter is Allan Gates of the Mitchell, Williams law firm. Mr. Gates' contact information is set forth below. Please copy Mr. Gates on all correspondence directed to Helena.

This offer to negotiate is made without any admission of fact or liability in connection with the Cedar Site, and is intended solely to be part of settlement discussions to resolve EPA's claims.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Kim K. Burke", written in dark ink.

Kim K. Burke

c. Allan Gates
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